

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	
	:	
Dina Nord,	:	Chapter 13
Debtor	:	
	:	Bankruptcy No. 24-13549-amc
COMMONWEALTH OF	:	
PENNSYLVANIA,	:	
DEPARTMENT OF REVENUE	:	
	:	
Movant,	:	
	:	
v.	:	
	:	
Dina Nord,	:	
Respondent	:	
	:	
	:	
	:	Related to Document No. 17
	:	Confirmation Hearing:
	:	01/28/2025 at 10:00 am

**OBJECTION OF THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE, TO DEBTOR'S
CHAPTER 13 PLAN FILED NOVEMBER 11, 2024**

TO THE HONORABLE ASHLEY M. CHAN,
UNITED STATES BANKRUPTCY CHIEF JUDGE:

The Commonwealth of Pennsylvania, Department of Revenue, ("Commonwealth"), by and through its counsel, Brenda S. Bishop, Senior Deputy Attorney General, Office of Attorney General, does hereby object as a party in interest to Debtor's Chapter 13 Plan ("Plan") filed November 11, 2024, as follows:

1. On November 13, 2024, the Commonwealth filed a Proof of Claim in the amount of \$30,333.70, of which \$19,668.58 is a secured claim pursuant to 11 U.S.C. §506(a)(1),

\$8,410.20 is a priority claim pursuant to 11 U.S.C. § 507(a)(8) and \$2,254.92 is a general unsecured claim.

2. The Plan fails to provide for full payment of the Commonwealth's secured claim, making the Plan not confirmable pursuant to 11 U.S.C. § 1325(a)(5).
3. The Plan fails to provide for payment of statutory interest at the rate of 7% on the Commonwealth's secured claim in violation of 11 U.S.C. § 1325(a)(5) or for the retention of liens throughout the life of the Plan, and it is therefore not confirmable.
4. The Plan fails to provide for full payment of the Commonwealth's priority claim, making the Plan not confirmable pursuant to 11 U.S.C. § 1322 (a)(2).
5. The Debtor has failed to file Pennsylvania Personal Income Tax returns for tax year 2021 as required by 11 U.S.C. § 1308(a). The Debtor's failure to comply with section 1308 renders the Plan not confirmable pursuant to 11 U.S.C. § 1325(a)(9).
6. For the foregoing reasons, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue, respectfully requests this Honorable Court Deny Confirmation of Debtor's Plan filed November 11, 2024.

DATE: January 17, 2025

Respectfully submitted,

MICHELLE A. HENRY
ATTORNEY GENERAL

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